

DANE S. FIELD
PO BOX 4198
HONOLULU, HI 96812
(808) 232-8788

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF HAWAII

In re:

Wing Spirit Inc.

Debtor(s)

) Case No.20-01383
) (Chapter 7)
)
) Judge: Honorable Robert J. Faris
)

INTERIM REPORT OF TRUSTEE

I, DANE S. FIELD, TRUSTEE of the above referenced estate hereby submit the Trustee's Interim Report for the period ending September 30, 2024.

Executed this 30th day of October 2024, at Honolulu, Hawaii.

/s/ DANE S. FIELD
TRUSTEE

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 20-01383 RJF Judge: Robert J. Faris Trustee Name: DANE S. FIELD, TRUSTEE
Case Name: Wing Spirit Inc. Date Filed (f) or Converted (c): 03/22/2021 (c)
341(a) Meeting Date: 04/23/2021
For Period Ending: 09/30/2024 Claims Bar Date: 08/23/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Central Pacific Bank Checking 3618	5,286.09	0.00		0.00	FA
2. Central Pacific Bank Savings 3493	2.76	0.00		0.00	FA
3. Central Pacific Bank Checking 2700	5.28	0.00		0.00	FA
4. Central Pacific Bank Checking 2498	1,822.10	0.00		0.00	FA
5. Bank of Hawaii Checking 1487	21,929.00	0.00		0.00	FA
6. Bank of Hawaii Checking 1824	49.00	0.00		0.00	FA
7. First Hawaiian Bank Checking 1877	55.00	0.00		0.00	FA
8. First Hawaiian Bank Savings 0177	0.01	0.00		0.00	FA
9. Deposit with DEG LLC for Suite 2800	11,709.00	0.00		0.00	FA
10. Deposit with DEG LLC for Suite 1600	24,322.00	0.00		0.00	FA
11. Deposit with DEG LLC for Suite 1610	15,427.00	0.00		0.00	FA
12. Deposit with DEG LLC for Suite 130	3,185.24	0.00		0.00	FA
13. Deposit for Hilo Crew House (Sylvia and/or Troy Moffatt)	2,200.00	0.00		0.00	FA
14. Deposit for Maui Crew House (Maui Realty Co.)	2,700.00	0.00		0.00	FA
15. Honda Aircraft - deposit for N992WS Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	95,850.00	95,850.00		0.00	95,850.00
16. Honda Aircraft - deposit for N994WS Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	95,850.00	95,850.00		0.00	95,850.00

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17. Honda Aircraft - deposit for N191WS Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	145,946.00	145,946.00		0.00	145,946.00
18. Honda Aircraft - deposit for N192WS Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	145,946.00	145,946.00		0.00	145,946.00
19. Honda Aircraft - deposit for N193WS Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	145,946.00	145,946.00		0.00	145,946.00
20. Honda Aircraft - deposit for N551WS Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	145,946.00	145,946.00		0.00	145,946.00
21. Honda Aircraft - deposit for N996WS Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	95,849.00	95,849.00		0.00	95,849.00
22. State of Hawaii - Honolulu Hangar	29,989.44	0.00		0.00	FA
23. Honda Aircraft - predelivery payments Potential recovery in RICO \ Fraudulent Transfer action. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	1,200,000.00	1,200,000.00		0.00	1,200,000.00

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24. Landmark American Insurance Company (adding physician coverage)	5,234.00	0.00		0.00	FA
25. Landmark American Insurance Company (increased coverage)	7,583.02	0.00		0.00	FA
26. CAMP - N191 (software)	2,566.67	0.00		0.00	FA
27. CAMP - N192 (software)	2,400.00	0.00		0.00	FA
28. CAMP - N992 (software)	2,566.67	0.00		0.00	FA
29. 90 days old or less: 100,000.00 HMSA PPO No contract as of Petition Date	0.00	0.00	OA	0.00	FA
30. 90 days old or less: Medicare no contract as of Petition Date 52,800.00	0.00	0.00	OA	0.00	FA
31. Aviation Concepts Inc. 49 % N/A Defunct company out of business. Lien claim amount of HT Holdings.	Unknown	0.00		0.00	FA
32. Power Maintenance, Inc. 100 % Defunct company out of business.	70,000.00	0.00		0.00	FA
33. Papalua Aviation Inc. 49 % N/A Defunct company no longer in business. Lien claim amount of HT Holdings.	Unknown	0.00		0.00	FA

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<p>34. Promissory Note (MSN 42000073) dated January 31, 2020 from Matterhorn Aviation Services Limited to Wing Spirit, Inc. in the amount of \$1,500,000.00</p> <p>Notes were given at the last minute of the sale leaseback transaction of 7 aircraft. It appears that the maker of the notes was a non-existent entity and no payment was ever made on the notes. Trustee will seek to recover under RICO and fraudulent transfer theories from all those involved with potential liability. The notes were docusigned with the signature of the Eugene O'Reilly who is thought to be CEO of Seraph Aviation Group's Aviation Services. Seraph Aviation Group purorts to be a global leader in aviation asset management and investment.</p> <p>- Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022. Suit will include interest and attorneys' fees yet to be determined. The notes are tied to an en rem claim against the aircraft.</p>	1,500,000.00	1,500,000.00		0.00	1,500,000.00
<p>35. Promissory Note (MSN 42000111) dated January 31, 2020 from Matterhorn Aviation Services Limited to Wing Spirit, Inc. in the amount of \$1,500,000.00</p> <p>Notes were given at the last minute of the sale leaseback transaction of 7 aircraft. It appears that the maker of the notes was a non-existent entity and no payment was ever made on the notes. Trustee will seek to recover under RICO and fraudulent transfer theories from all those involved with potential liability. The notes were docusigned with the signature of the Eugene O'Reilly who is thought to be CEO of Seraph Aviation Group's Aviation Services. Seraph Aviation Group purorts to be a global leader in aviation asset management and investment.</p> <p>- Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022. Suit will include interest and attorneys' fees yet to be determined. The notes are tied to an en rem claim against the aircraft.</p>	1,500,000.00	1,500,000.00		0.00	1,500,000.00

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<p>36. Promissory Note (MSN 42000155) dated January 31, 2020 from Matterhorn Aviation Services Limited to Wing Spirit, Inc. in the amount of \$1,500,000.00</p> <p>Notes were given at the last minute of the sale leaseback transaction of 7 aircraft. It appears that the maker of the notes was a non-existent entity and no payment was ever made on the notes. Trustee will seek to recover under RICO and fraudulent transfer theories from all those involved with potential liability. The notes were docusigned with the signature of the Eugene O'Reilly who is thought to be CEO of Seraph Aviation Group's Aviation Services. Seraph Aviation Group purorts to be a global leader in aviation asset management and investment.</p> <p>- Dane Field 10/29/2022Complaint for recovery substantially complete and will be filed in November 2022. Suit will include interest and attorneys' fees yet to be determined. The notes are tied to an en rem claim against the aircraft.</p>	1,500,000.00	1,500,000.00		0.00	1,500,000.00
<p>37. Promissory Note (MSN 42000156) dated January 31, 2020 from Matterhorn Aviation Services Limited to Wing Spirit, Inc. in the amount of \$1,500,000.00</p> <p>Notes were given at the last minute of the sale leaseback transaction of 7 aircraft. It appears that the maker of the notes was a non-existent entity and no payment was ever made on the notes. Trustee will seek to recover under RICO and fraudulent transfer theories from all those involved with potential liability. The notes were docusigned with the signature of the Eugene O'Reilly who is thought to be CEO of Seraph Aviation Group's Aviation Services. Seraph Aviation Group purorts to be a global leader in aviation asset management and investment.</p> <p>- Dane Field 10/29/2022Complaint for recovery substantially complete and will be filed in November 2022. Suit will include interest and attorneys' fees yet to be determined. The notes are tied to an en rem claim against the aircraft.</p>	1,500,000.00	1,500,000.00		0.00	1,500,000.00

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38. HondaJet mini display \$11,200.48 Replacement Sold 2625.00 at auction see asset 93 below . Sharing agreement with HTH.	12,445.00	0.00		0.00	FA
39. Office Furniture (16th Floor, 55 Merchant St.) \$104,371.30 Replacement Sharing agreement with HTH.	115,968.10	0.00		5,000.00	FA
40. Glass tinting (28th Floor, 55 Merchant St.) \$2,509.45 Replacement	4,100.00	0.00		0.00	FA
41. Security system (28th Floor, 55 Merchant St.) \$4,670.15 Replacement	6,875.39	0.00		0.00	FA
42. Improvements (16th Floor, 55 Merchant St.) \$1,515,347.07 Replacement	1,546,345.83	0.00		0.00	FA
43. Improvements (Suite 130, 55 Merchant St.) \$12,583.81 Replacement	12,583.81	0.00		0.00	FA
44. Network (28th Floor, 55 Merchant St.) \$28,909.95 Replacement	49,981.00	0.00		0.00	FA
45. Mac mini \$725.77 Replacement No Mac Mini. Trustee in possession of two microsoft tablets with covers . Sharing agreement with HTH.	1,375.00	0.00		0.00	500.00
46. MacBook Air \$632.73 Replacement returned via courier from R. Clearwater. HTH sharing agreement.	1,199.00	0.00		0.00	300.00
47. Sony 4K HDR TV \$1,651.31 Replacement Sold at aution for 10.00. See asset #93 FA below and report of sale dkt #308. Would not power on. Sharing agreement with HTH.	2,899.99	0.00		0.00	FA

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48. HP Envy Laptop \$759.99 Replacement Sold as part of a group of hardware items. See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	1,281.23	0.00		0.00	FA
49. 3 ThinkPads \$3,103.17 Replacement In possession of two. Sharing ageement with HTH.	5,078.01	0.00		0.00	500.00
50. iPad Pro \$718.08 Replacement Sold as part of a group of hardware items. See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	1,149.00	0.00		0.00	FA
51. ID Maker APEX System \$2,579.40 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	3,470.40	0.00		0.00	FA
52. HP Envy Laptop \$1,714.65 Replacement Trustee in possession of 2 HP laptops. Sharing agreement with HTH.	2,246.82	0.00		0.00	250.00
53. Lenovo Laptop \$1,184.04 Replacement Sharing agreement with HTH.	1,465.96	0.00		0.00	250.00
54. Mac Mini \$1,928.41 Replacement No Mac Mini.	2,302.61	0.00		0.00	FA
55. Bose Aviation headset \$1,991.32 Replacement Sold at auction for 530.00. See asset #93 FA below and report of sale dkt #308 Sharing agreement with HTH.	2,206.60	0.00		0.00	FA
56. 2018 Cadillac Escalade, VIN 1GYS4KKJ4JR334666 (located in Honolulu) \$90,453.74 Replacement Sharing agreement with HTH.	116,362.58	0.00		68,842.50	FA

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57. 2019 Lexus NX 300, VIN JTJYARBZ1K2132060 (located in Honolulu) \$30,416.63 Replacement Sharing agreement with HTH.	35,000.00	0.00		29,396.25	FA
58. Honda Jet Elite N191 Unknown Replacement Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	5,405,400.00	5,405,400.00		0.00	5,405,400.00
59. Honda Jet Elite N192 Unknown Replacement - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	5,405,400.00	5,405,400.00		0.00	5,405,400.00
60. Honda Jet Elite N193 Unknown Replacement - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	5,405,400.00	5,405,400.00		0.00	5,405,400.00
61. Honda Jet Elite N551 Unknown Replacement - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	5,405,400.00	5,405,400.00		0.00	5,405,400.00
62. Honda Jet Elite N992 Unknown Replacement - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	5,405,400.00	5,405,400.00		0.00	5,405,400.00
63. Honda Jet Elite N994 Unknown Replacement - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	5,405,400.00	5,405,400.00		0.00	5,405,400.00
64. Honda Jet Elite N996 Unknown Replacement - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	5,405,400.00	5,405,400.00		0.00	5,405,400.00
65. Laversab 62300 & Hose Kit \$14,784.00 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	18,816.30	0.00		0.00	FA

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66. HJ Tooling and equipment \$162,250.51 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	250,418.56	0.00		0.00	FA
67. Kit, Maintenance ECU \$4,977.90 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	6,060.00	0.00		0.00	FA
68. Kell-Strom Preservation Kit \$5,142.20 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	6,260.00	0.00		0.00	FA
69. Kell-Strom Fixture AGB \$2,246.60 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	2,735.00	0.00		0.00	FA
70. Tronair equipment \$73,139.11 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	91,696.82	0.00		0.00	FA
71. Air Ambulance modification kits \$1,216,824.60 Replacement One was abandoned on 8/23/21 (OA) . Honda and Hillaeero claim liens. Sharing agreement with HTH.	1,278,280.40	1.00		0.00	1.00
72. Medical equipment \$126,863.41 Replacement See report of sale dkt 308 and asset # 93 below. Sharing agreement with HTH.	133,540.42	0.00		0.00	FA
73. Tronair MX equipment \$112,770.36 Replacement See report of sale dkt 308 and asset # 93 below.	94,915.92	0.00		0.00	FA
74. Flight Vector (software) \$25,624.99 Replacement User license only not transferable.	41,000.00	0.00		0.00	FA

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75. Sage Intacct (software) \$15,172.80 Replacement User license only not transferable.	20,230.35	0.00		0.00	FA
76. www. wingspirit.com Unknown N/A	Unknown	0.00	OA	0.00	FA
77. www.hawaiiemergency.com Unknown N/A	Unknown	0.00	OA	0.00	FA
78. State of Hawaii Department of Health Ambulance Service License No. 20-013, Service Level ALS Aeromedical, issued August 2020 and expiring December 2020 Unknown	Unknown	0.00	OA	0.00	FA
79. Tradename "Anela Wing Medevac" Unknown N/A	Unknown	0.00	OA	0.00	FA
80. Tradename "Hawaii Emergency Air Lift" Unknown N/A	Unknown	0.00	OA	0.00	FA
81. Tradename "Jet Excellence Service" Unknown N/A	Unknown	0.00	OA	0.00	FA
82. Tradename "JEXS" Unknown N/A	Unknown	0.00	OA	0.00	FA
83. Goodwill Unknown N/A	Unknown	0.00		0.00	FA
84. Claims asserted against Mari Prem in Civ. No. 1CCV-20- 0001479 Negligence and breach of fiduciary duty (no specific monetary demand made) Claims were settled see dkt 326	Unknown	0.00		0.00	FA
85. Claims against Corporate Environments International, Inc. in Civ. No. 1CCV-20-0000978 Defective and faulty workmanship (no specific monetary demand) Claims were settled see dkt	Unknown	0.00		5,000.00	FA
86. Retainer held by Johm Mietus (u) order # 327 atty had lien for 3953.60 \ HT Holdings has lien for \$3,108,837.50. Sharing agreement with HTH.	0.00	3,906.40		7,500.00	FA
87. 90 days old or less: Medicaid no contract as of Petition Date 22,400.00	0.00	0.00	OA	0.00	FA
88. Over 90 days old 488,104.53 Powe Maintenance Intercompany loans to a failed business.	0.00	0.00		0.00	1.00

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89. Over 90 days old Papalua Aviation 1,680,156.07 Intercompany loans to a failed business.	0.00	0.00		0.00	1.00
90. over 90 days old Honda Aircraft 153,180.00 Honda asserting setoff and may be contesting anything is due.	0.00	0.00		0.00	1.00
91. Over 90 days old Papalua Aviation 16387.93 Intercompany loans to a failed business.	0.00	0.00		0.00	1.00
92. Over 90 days old Japan Aviation academy 2621010.55 JAA has filed an action against Mr. Handa and Wing Spirit for loses of millions of dollars.	0.00	0.00		0.00	1.00
93. Proceeds from Sale of Liquidator (u) For list of items see report of sale at docket 308. Sharing agreement with HTH.	0.00	0.00		309,165.00	FA
94. Bank of Hawaii 7123 (u)	0.00	0.00		12,646.02	FA
95. Bank of Hawaii 4215 (u)	0.00	0.00		31,816.15	FA
96. Bank of Hawaii 8528 (u)	0.00	0.00		565.55	FA
97. Office Furniture on Floor 2800 Harbor Court (u) See order dated 4/29/21 dkt 245	0.00	0.00		0.00	FA
98. Monitor in possession of former employee Ruthie Clearwater (u) MONITOR HAS BEEN RECOVERED. Asset 98 includes Zoll X Series Monitor/Defibrillator Edan F2 Fetal Monitor. Sharing agreement with HTH.	0.00	0.00		9,000.00	FA
99. Google Pixel Book (u) HTH sharing agreement.	0.00	0.00		0.00	300.00

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RJF

Judge: Robert J. Faris

Trustee Name: DANE S. FIELD, TRUSTEE

Date Filed (f) or Converted (c): 03/22/2021 (c)

341(a) Meeting Date: 04/23/2021

For Period Ending: 09/30/2024

Claims Bar Date: 08/23/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
100. Misc. medical supplies and medications not sold at auction (u) These items may have to be abandoned and disposed. Sharing agreement with HTH.	0.00	Unknown	OA	0.00	FA
101. Misc. Narcotics Inventoried and disposed of with the State DEA under the supervision of Dr. Calvert (u) Dr. Calvert was the doctor responsible for and in charge of these items for Wing Spirit. Items were kept under lock and key until time of disposal.	0.00	0.00	OA	0.00	FA
102. Credit card refund (u) Sharing agreement with HTH.	68.06	0.00		68.36	FA
103. Refund Zoll software (u) Sharing agreement with HTH.	0.00	0.00		850.68	FA
104. Credit card refund (u) Sharing agreement with HTH.	0.00	0.00		201.20	FA
105. refund policy 100 00004330 (u) Sharing agreement with HTH.	0.00	0.00		2,011.25	FA
106. Credit card refund (u) Sharing agreement with HTH.	0.00	0.00		8.01	FA
107. Deposit for Hilo airport space (u) Sharing agreement with HTH .	0.00	0.00		11,666.37	FA
108. refund of unused retainer MK Law LLC (u) Sharing agreement with HTH.	0.00	0.00		8,629.93	FA
109. Hanger Deposit held by State Dept. of Transportation Airports Div. (u)	0.00	0.00		29,989.44	FA
110. Preference Claim against Addison Bonner firm (u)	0.00	80,000.00		80,000.00	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 20-01383 RJF Judge: Robert J. Faris Trustee Name: DANE S. FIELD, TRUSTEE
Case Name: Wing Spirit Inc. Date Filed (f) or Converted (c): 03/22/2021 (c)
341(a) Meeting Date: 04/23/2021
For Period Ending: 09/30/2024 Claims Bar Date: 08/23/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
111. Preference claim agaisnt Capital Consultants (u) Motion to approve settlement has been filed 10/26/22.	0.00	21,780.10		21,780.10	FA
112. Claims against Bank of Utah, individually and as Trustee (u) Bank of Utah, individually; Bank of Utah in its capacity as Aircraft Trustee of the Matterhorn HondaJet Trust 1; Bank of Utah in its capacity as Aircraft Trustee of the four Wing Spirit Aircraft Trusts. Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00
113. Claims against MAS One USA LLC (u) Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00
114. Claims against Douglas Lloyd Brennan (u) Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00
115. Claims agaisnt Honda Aircraft Company LLC (u) Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00
116. Claims agaisnt Apple Bank for Savings (u) Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case No: 20-01383 RJF Judge: Robert J. Faris Trustee Name: DANE S. FIELD, TRUSTEE
Case Name: Wing Spirit Inc. Date Filed (f) or Converted (c): 03/22/2021 (c)
341(a) Meeting Date: 04/23/2021
For Period Ending: 09/30/2024 Claims Bar Date: 08/23/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
117. Claims against Honda Aviation Services Inc. (u) Claims valued at 1.00 due to confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00
118. Claims against Matterhorn Aviation Services Limited (u) Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00
119. Claims against Seraph Aviation Group Limited (u) Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022. At the time relevant to the claims being pursued Seraph Aviation Group Limited only had two directors, Douglas Lloyd Brennan and Eugene O'Reilly.	0.00	1.00		0.00	1.00
120. Claims against Eugene O'Reilly (u) Claims valued at 1.00 for confidentiality. - Dane Field 10/29/2022 Complaint for recovery substantially complete and will be filed in November 2022.	0.00	1.00		0.00	1.00
121. Claims against Stellwagen Capital LLC Claim value at 1.00 for confidentiality.	0.00	1.00		0.00	1.00
122. Pro Service (preference claim) (u)	0.00	5,000.00		5,000.00	FA
123. Kudo (preference claim) (u)	0.00	15,591.93		15,591.92	FA
124. TEIJIRO HANDA (preference claim) (u)	0.00	60,000.00		0.00	60,000.00
125. Yonotan Hawaii (preference claim) (u)	0.00	140,000.00		0.00	140,000.00

**FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

Case No: 20-01383 RJF Judge: Robert J. Faris Trustee Name: DANE S. FIELD, TRUSTEE
Case Name: Wing Spirit Inc. Date Filed (f) or Converted (c): 03/22/2021 (c)
341(a) Meeting Date: 04/23/2021
For Period Ending: 09/30/2024 Claims Bar Date: 08/23/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
126. Fraudulent transfer claims and actual fraud claims against Fastnet One LLC (u) Claim listed as 1.00 for litigation purposes but recent production of documents indicates the claim is worth at least \$2,910,743.10 plus pre and post judgment interest.	0.00	1.00		0.00	1.00
127. Kobayashi (preference claim) (u)	0.00	142,249.21		142,249.21	FA

Gross Value of Remaining Assets

TOTALS (Excluding Unknown Values)	\$49,986,523.44	\$46,377,672.64	\$796,977.94	\$46,111,250.00
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(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

- Dane Field 10/11/2024 Defendants motions to dismiss shall be heard on December 13, 2024 at 10:00 a.m. Oppositions will be due on November 22, 2024 and replies will be due on November 29, 2024.

- Dane Field 8/29/2024 Trustee preparing for mediation set for Sept. 4, 2024. Magistrate may need more time to prepare due to complexities of the case. In Field vs. Handa adv. an Order Rescheduling the Trial Date and All Pretrial Deadlines was entered (trial rescheduled to 11/6/2024 at 9:30 am) .

- Dane Field 6/10/2024 Trial is rescheduled to 9/4/2024 at 9:30 am.

- Dane Field 5/8/2024 Trustee working with counsel on Amended complaint. Once filed TT will seek mediation with the defendants.

- Dane Field 4/4/2024 Motion to Dismiss hearing set for April 12, 2024.

- Dane Field 1/26/2024 Kobayashi current on settlement payments.

- Dane Field 1/16/2024 Responses to motions to dismiss have been filed. Preference claims against Handa and Yonatan Adv. pro. are set for Trial which is scheduled for 4/30/2024 at 09:30 AM.

- Dane Field 1/11/2024 Trustee and counsel working on responses to motions to dismiss. Foreign entities still not yet served under the Hague.

- Dane Field 10/29/2023 Defendants Apple Bank and Honda Aircraft do not dispute that Wing Spirit was defrauded, but both contend they did not play a role in that scheme. Apple Bank's own records show that it suspected the sale leaseback transaction as a money laundering scheme but participated in the transaction due to the financial strength of

Honda who put forth its guaranty. The entire transaction appears to be a wire fraud and money laundering scheme orchestrated by Douglas Brennen as evidenced by a recent production of the Bank of Utah records which show that 2.9 million dollars was paid to Fastnet One LLC, a Company that appears to be owned and controlled by Brennen instead of being paid to Wing Spirit for the planes it sold.

A significant dispute has arisen regarding the \$200,000 arranger fee charged by Honda Aircraft. The Trustee contends that the arranger fee included arranging the entire transaction including the \$6,000,000 in worthless "fake notes" delivered to Wing Spirit. Honda contends that "arranger fee" was just for arranging a sale/leaseback, not the financing of the sale leaseback. It argues that its position is supported by the fact it received \$4.5 million in "Fake Notes." The Trustee contends Honda's negligence caused damage to Wing Sprit and Honda. Although the case has complexity it appears that that Honda wanted to sell aircraft and it was willing to "arrange" whatever it took to sell those aircraft.

There is substantial delay in this case resulting from the Irish and Maltese Seraph companies refusing to accept service of process through their U.S. attorneys. The process server has sent a status request to the Hague on 10/24/23 to find out the status of service on the foreign defendants.

- Dane Field 9/26/2023 Honda motion to dismiss set for 12/15/23. Case is on hold waiting for service through the Hague.
- Dane Field 7/4/2023 Service through the Hague is delaying case. Discussions ongoing with Apple Bank about documents not produced in 2004 exam.
- Dane Field 6/2/2023 Additional sp. counsel hired to help with main adversary case. Sp. counsel working on amended complaint.
- Dane Field 3/29/2023 Sp. counsel working on responses to motion to dismiss and serving Seraph defendants via Hague.
- Dane Field 2/3/2023 Trail set in Pro Service adv. for 2/27/24.
- Dane Field 1/24/2023 Suit has been filed. All Seraph entities sued have to be served through the Hague in Malta if they refuse to answer via regular service. This could take up to six months.
- Dane Field 10/26/2022 In mid-2019 the debtor Wing Spirit signed two agreements with Honda Aircraft to purchase up to 15 small aircraft to be used for inter-island medical transportation. Four of the aircraft were purchased by and title was transferred to Wing Spirit in 2019. In connection with that transaction Wing Spirit transferred \$21,895,800 to Honda and took possession of four aircraft. Wing Spirit then needed operating capital, so it contacted Honda who arranged for a complex four party lease / purchase transaction whereby a trust would acquire 7 Honda aircraft, lease them to Honda and who would sublease them to Wing Spirit and Wing Spirit would get back the \$21,895,800 less two charges by Honda, being a \$200,000 transaction fee and a \$871,333 lease deposit.

The day before closing of the transaction, however, Wing Spirit was advised it was going to receive \$6,000,000 of the proceeds via four short term promissory notes, notes which turned out to be fraudulent and issued by a non-existent entity. Wing Spirit never received a penny of payment on those notes. Consequently, Wing Spirit was forced to file this bankruptcy case. There are multiple claims and causes of action the Trustee intends to pursue against the parties to the transaction including fraudulent transfer claims, breach of fiduciary duty claims, negligence and RICO claims.

We are working on final revisions of a complaint. The Complaint will be filed in November, 2022.

Motion to Approve Settlement Agreement Between Trustee and Capitol Consultants Of Hawaii LLP Regarding Claims under Bankruptcy Code Section 547(b) filed..

- Dane Field 7/8/2022 Special counsel is working on draft complaint related to the fraudulent transfer of Wing Spirit's air fleet.
- Dane Field 5/2/2022 Due to discovery of a conflict regarding HTH counsel we are amending the sharing agreement order to only provide non confidential information and will submit to HTH counsel for signature. If they will not sign we will have to request the court to amend the order.
- Dane Field 3/10/2022 Special counsel still reviewing documents and investigating claims in order to prepar compliant. Tax issue arose due to recapture of pre-petition State deduction. Tius to file motion to allow TT to pay taxes. CPA working on returns.
- Dane Field 10/28/2021 In mid-2019 the debtor Wing Spirit signed two agreements with Honda Aircraft to purchase up to 15 small aircraft to be used for inter-island medical transportation. Four of the aircraft were purchased by and title was transferred to Wing Spirit in 2019. In connection with that transaction Wing Spirit transferred \$21,895,800 to Honda and took possession of four aircraft. Wing Spirit then needed operating capital, so it contacted Honda who arranged for a complex four party lease / purchase transaction whereby a trust would acquire 7 Honda aircraft, lease them to Honda and who would sublease them to Wing Spirit and Wing Spirit would get back the \$21,895,800 less two charges by Honda, being a \$200,000 transaction fee and a \$871,333 lease deposit. The day before closing of the transaction, however, Wing Spirit was advised it was going to receive \$6,000,000 of the proceeds via four short term promissory notes, notes which turned out to be fraudulent and issued by a non-existent entity. Wing Spirit never received a penny of payment on those notes. Consequently, Wing Spirit was forced to file this bankruptcy case. There are multiple claims and causes of action the Trustee intends to pursue against the parties to the transaction including fraudulent transfer claims and RICO claims. The Trustee has made demands for payment, but to date has not received any response to those demands and intends to obtain further information via Rule 2004 before filing any

claims.

- Dane Field 7/8/2021 Auction has been completed. Trustee has returned all the leased space including the Honolulu airport hanger and downtown office space.
- Dane Field 5/10/2021 Trustee has reach an agreement with DIP lender to sell personal property. Negotiations ongoing with DIP lender counsel Ted Petit regarding the pursuit of claims by the estate and special counsel.

Initial Projected Date of Final Report (TFR): 03/03/2025

Current Projected Date of Final Report (TFR): 02/28/2026

Trustee Signature: /s/ DANE S. FIELD, TRUSTEE

Date: 10/30/2024

DANE S. FIELD, TRUSTEE
P.O. Box 4198
Honolulu, HI 96812
(808)232-8788
dfield1963@spectrum.net

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-01383
Case Name: Wing Spirit Inc.

Trustee Name: DANE S. FIELD, TRUSTEE
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0530
Initial Bank Funds BOH

Taxpayer ID No: XX-XXX7074
For Period Ending: 09/30/2024

Blanket Bond (per case limit): \$7,750,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
04/06/21		Bank of Hawaii	BoH accounts in name of Debtor 60 Estate /40 HTH order # 331		\$44,727.72		\$44,727.72
			Gross Receipts \$44,727.72				
	94		Bank of Hawaii 7123 \$12,546.02	1129-000			
	95		Bank of Hawaii 4215 \$31,716.15	1129-000			
	96		Bank of Hawaii 8528 \$465.55	1129-000			
05/27/21	102	Cardmember Service	Credit card refund	1229-000	\$68.36		\$44,796.08
06/16/21	103	Zoll Data Systems Inc. 11802 Ridge Pky. Ste. 400 Broomfield, CO 80021	Refund	1229-000	\$850.68		\$45,646.76
06/16/21	104	Cardmember Service PO Box 6327 FARGO, ND 58125	cc Refund	1229-000	\$201.20		\$45,847.96
08/19/21	108	MK Law LLC 810 Richards St. 330 Honolulu, HI 96813	refund of unused retainer	1229-000	\$8,629.93		\$54,477.89
11/08/21	94	BOH Cashiers Check	debtor account closure	1229-000	\$100.00		\$54,577.89
11/08/21	95	BOH C Check	closure of debtor account	1229-000	\$100.00		\$54,677.89
11/08/21	96	BOH C Check	closure of debtor account	1229-000	\$100.00		\$54,777.89
05/12/22	7001	Office Of The U.S. Trustee 1132 Bishop St., Suite 602 Honolulu, HI 96813	Order #239	5800-000		\$31,514.38	\$23,263.51
09/19/22		Dept of Transportation Deposit Held b DOT	8 3 22 Order Allowing offset of Estate funds		\$0.00		\$23,263.51
			Gross Receipts \$29,989.44				

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-01383
Case Name: Wing Spirit Inc.

Trustee Name: DANE S. FIELD, TRUSTEE
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0530
Initial Bank Funds BOH

Taxpayer ID No: XX-XXX7074
For Period Ending: 09/30/2024

Blanket Bond (per case limit): \$7,750,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
		State Of Hawaii Department Of Transportation Airports Division 400 Rodgers Boulevard, Ste. 700 Honolulu, HI 96819	order 8/3/22 (\$17,082.83)	4210-000			
		Department Of Taxation State Of Hawaii Attn: Bankruptcy Unit P.O. Box 259 Honolulu, HI 96809-0259	Order 8/3/22 (\$857.70)	4210-000			
		Department of Taxation State of Hawaii Attn: Bankruptcy Unit P.O. Box 259 Honolulu, HI 96809-0259	order 8/3/22 (\$12,048.91)	4210-000			
	109		Hanger Deposit held by State Dept. of Transportation Airports Div. \$29,989.44	1229-000			
09/28/22	110	Hosada Law Grp. ALL ALC 500 Ala Moana Blvd. \$ 3 499 Honolulu, HI 96813	settlement payment	1241-000	\$80,000.00		\$103,263.51
11/29/22	123	Ben Kudo LLLC FHB Cashiers check	payment on preference claim	1241-000	\$15,591.92		\$118,855.43
11/29/22	111	Tamashiro Sogi and Bonner	settlement of preference claim	1241-000	\$21,780.10		\$140,635.53
01/17/23	7002	International Securities, Ltd. 701 Poydras St. Suite 420 New Orleans, LA 70139	2023 Bond Disbursement	2300-000		\$299.84	\$140,335.69
06/29/23	122	Pro Service Hawaii	settlement payment	1241-000	\$5,000.00		\$145,335.69
11/03/23	127	Paul Kobayashi Jr.	settlement payment 1	1241-000	\$19,000.00		\$164,335.69
12/26/23	127	Paul Kobayashi	settlement payment	1241-000	\$19,000.00		\$183,335.69
01/26/24	127	Paul Kobayashi Jr.	settlement payment	1241-000	\$19,000.00		\$202,335.69

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Trustee Name: DANE S. FIELD, TRUSTEE
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0530
Initial Bank Funds BOH

Taxpayer ID No: XX-XXX7074
For Period Ending: 09/30/2024

Blanket Bond (per case limit): \$7,750,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
02/22/24	127	Paul Kobayashi	settlement payment	1241-000	\$19,000.00		\$221,335.69
03/25/24	127	Paul Kobayashi Jr.	settlment payment Travel to Mainland to from March 15 return March 24 2024	1241-000	\$19,000.00		\$240,335.69
05/13/24	127	Paul Kobayashi	settlement payment	1241-000	\$45,000.00		\$285,335.69
05/13/24	127	Paul Kobayashi	settlement payment	1241-000	\$2,249.21		\$287,584.90

COLUMN TOTALS	\$319,399.12	\$31,814.22
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$319,399.12	\$31,814.22
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$319,399.12	\$31,814.22

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-01383
Case Name: Wing Spirit Inc.

Trustee Name: DANE S. FIELD, TRUSTEE
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0555
Split w DIP Lender

Taxpayer ID No: XX-XXX7074
For Period Ending: 09/30/2024

Blanket Bond (per case limit): \$7,750,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/14/21		Manheim Auction	sale of 2019 Lexus NS and 2018 Cadillac Escalade		\$96,637.39		\$96,637.39
			Gross Receipts \$98,238.75				
		Manheim Hawaii 1001 Ahua St. Honolulu, HI 96819	closing costs (\$426.36)	2500-000			
		Manheim Hawaii 1001 Ahua St. Honolulu, HI 96819	sales fee (\$1,175.00)	3610-000			
	56		2018 Cadillac Escalade, VIN 1GYS4KKJ4JR334666 (located in Honolulu) \$90,453.74 Replacement	1129-000			
	57		2019 Lexus NX 300, VIN JTJYARBZ1K2132060 (located in Honolulu) \$30,416.63 Replacement	1129-000			
05/27/21	39	Corporate Environments 541 Bishop St. Ste 1198 Honolulu, HI 96813	sale of furniture back to CE	1129-000	\$5,000.00		\$101,637.39
06/02/21	7001	HTH Holdings, Co., Limited c/o Ted Pettit, Esq. Case Lombardi & Pettit 737 Bishop St. Ste. 2600 Honolulu, HI 96813	Order 229 and Order 255 Reversal Creditor name spelled wrong	4210-000		(\$50,875.00)	\$152,512.39
06/02/21	7001	HTH Holdings, Co., Limited c/o Ted Pettit, Esq. Case Lombardi & Pettit 737 Bishop St. Ste. 2600 Honolulu, HI 96813	Order 229 and Order 255 proceeds from sale of vehicles \$48,875.00 and furniture \$2000.00 = \$50,875.00	4210-000		\$50,875.00	\$101,637.39

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-01383
Case Name: Wing Spirit Inc.

Trustee Name: DANE S. FIELD, TRUSTEE
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0555
Split w DIP Lender

Taxpayer ID No: XX-XXX7074
For Period Ending: 09/30/2024

Blanket Bond (per case limit): \$7,750,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
06/02/21	7002	HT Holdings Co., Limited c/o Ted Pettit Esq. Case Lombardi and Pettit 737 Bishop St., Suite 2600 Honolulu, HI 96813	Orders 229 and 255 \$48,875 representing ½ of \$97,750 (\$68,500 + \$29,250) from the gross sales proceeds of 2 vehicles (order229) 2.000 representing the allocated share from the gross sales proceeds of the furniture to CEI \$50,875 total due to HTH (order 255)	4210-000		\$50,875.00	\$50,762.39
06/21/21		US Bankruptcy Court clerk	Filing Fee for Hac Vice Broyles	2700-000		\$300.00	\$50,462.39
08/05/21	85	CEI Settlement Check 841 Bishop St. Ste. 1188 Honolulu, HI 96813	settlement of claims agaisnt CEI 1000.00 paid to HTH order 293 payment made ck # 7003	1149-000	\$5,000.00		\$55,462.39
08/05/21		Oahu Auctions Official Bank Check FHB	Auction Proceeds Office furniture Equipmment and Hanger contents		\$247,332.00		\$302,794.39
			Gross Receipts \$309,165.00				
		Oahu Auctions c/o David Brandt 1777 Ala Moana Blvd Unit 425 Honolulu, Hi 96815	Auctioneer Fees (\$61,833.00)	3610-000			
	93		Proceeds from Sale of Liquidator \$309,165.00	1229-000			
09/07/21	7003	Case, Lombardi, & Petit Client Trust Account c/o HTH Holdings Co. Ltd. 737 Bishop St. Ste. 2600 Honolulu, HI 96813	Ordse # 293 and 247 1,000.00 per order 293 remainder under 247	4210-000		\$104,666.00	\$198,128.39
09/15/21	105	Alliant	refund policy 100 00004330 60/40 order # 331	1229-000	\$2,011.25		\$200,139.64

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-01383
Case Name: Wing Spirit Inc.

Trustee Name: DANE S. FIELD, TRUSTEE
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0555
Split w DIP Lender

Taxpayer ID No: XX-XXX7074
For Period Ending: 09/30/2024

Blanket Bond (per case limit): \$7,750,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
09/15/21	106	Cardmember Service	cc Refund	1229-000	\$8.01		\$200,147.65
09/15/21	107	State of Hawaii	State Deposit refund	1229-000	\$11,666.37		\$211,814.02
09/28/21		Law Office of John Mietus LLC Trust Acct.	refund of retainer		\$3,906.40		\$215,720.42
			Gross Receipts \$7,500.00				
		John Mietus LLC	lien on retainer (\$3,593.60)	4210-000			
	86		Retainer held by John Mietus \$7,500.00	1229-000			
09/30/21	7004	Sage Intacct, Inc. 300 Park Ave. Floor Suite 1400 San Jose, CA 95110	per order # 324 Reversal payment amount wrong voided before printing	2990-000		(\$3,224.20)	\$218,944.62
09/30/21	7004	Sage Intacct, Inc. 300 Park Ave. Floor Suite 1400 San Jose, CA 95110	per order # 324	2990-000		\$3,224.20	\$215,720.42
09/30/21	7005	Sage Intacct, Inc. 300 Park Ave. Floor Suite 1400 San Jose, CA 95110	Order 324	2990-000		\$3,244.20	\$212,476.22
03/29/22	7006	Hawaii State Tax Collector	Wing Spirit Inc. 2021 N-30 EIN 83-2357074	2820-000		\$12,116.00	\$200,360.22
04/20/22	7007	International Sureties, Ltd. Suite 420 701 Poydras St. New Orleans, LA 70139	2022 Bond Invoice	2300-000		\$422.37	\$199,937.85
05/16/22	7008	Rush Moore LLP 737 BISHIOP ST STE 2400 HONOLULU, HI 96813	3/11/22 Order #357	3210-000		\$50,000.00	\$149,937.85
09/27/22	7009	Sage Intacct Dept 3237 PO Box 123237 Dallas, TX 75312-3237	Order Sept 20, 2022	2990-000		\$3,244.20	\$146,693.65
12/16/22		FHB Cashier's Check	Zoll monitor and Edan Fetal Monitor		\$7,200.00		\$153,893.65

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 20-01383
Case Name: Wing Spirit Inc.

Trustee Name: DANE S. FIELD, TRUSTEE
Bank Name: Axos Bank
Account Number/CD#: XXXXXX0555
Split w DIP Lender

Taxpayer ID No: XX-XXX7074
For Period Ending: 09/30/2024

Blanket Bond (per case limit): \$7,750,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
			Gross Receipts \$9,000.00				
		Oahu Auctions c/o David Brandt 1777 Ala Moana Blvd Unit 425 Honolulu, Hi 96815	Auctioneer Fee (\$1,800.00)	3610-000			
	98		Monitor in possession of former employee Ruthie Clearwater \$9,000.00	1129-000			
08/25/23	7010	Sage Intacct Dept. 3237 PO Box 123237 Dallas, TX 75312-3237	order 413	2990-000		\$3,244.20	\$150,649.45
01/24/24	7011	International Sureties Ltd. Suite 420 701 Poydras St. New Orleans, LA 70139	2024 bb	2300-000		\$1,125.85	\$149,523.60
09/19/24	7012	Sage Intacct Inc. 300 Park Ave. Floor Suite 1400 San Jose, CA 95110	Order 434	2990-000		\$3,244.20	\$146,279.40
09/26/24	7012	Sage Intacct Inc. 300 Park Ave. Floor Suite 1400 San Jose, CA 95110	Order 434 Reversal	2990-000		(\$3,244.20)	\$149,523.60

COLUMN TOTALS	\$378,761.42	\$229,237.82
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$378,761.42	\$229,237.82
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$378,761.42	\$229,237.82

TOTAL OF ALL ACCOUNTS

	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
XXXXXX0530 - Initial Bank Funds BOH	\$319,399.12	\$31,814.22	\$287,584.90
XXXXXX0555 - Split w DIP Lender	\$378,761.42	\$229,237.82	\$149,523.60
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	\$698,160.54	\$261,052.04	\$437,108.50
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	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$98,817.40		
Total Net Deposits:	\$698,160.54		
Total Gross Receipts:	\$796,977.94		

Trustee Signature: /s/ DANE S. FIELD, TRUSTEE Date: 10/30/2024

DANE S. FIELD, TRUSTEE
P.O. Box 4198
Honolulu, HI 96812
(808)232-8788
dfield1963@spectrum.net